Order No. R. L. 615—Legis. 20-45-1, dated Bangalore, the 7th January 1946.

Ordered that the accompanying Tobacco (Excise Duty) (Amendment) Act, 1946 which received the assent of His Highness the Maharaja, on the 29th day of December 1945, be published as Act No. IV of 1946, in the *Mysore Gazette* for general information.

R. VENKATA RAMAIYA,
Legal Remembrance and Secretary to Government, Law Department.

ACT No. IV OF 1946.

THE TOBACCO (EXCISE DUTY) (AMENDMENT) ACT, 1946.

(Received the assent of His Highness the Maharaja on the 29th day of December 1945).

An Act further to amend the Tobacco (Excise Duty) Act, 1943.

WHEREAS it is expedient further to amend the Tobacco (Excise Duty) Act, 1943, (XXVI of 1943), for the purpose hereinafter appearing:—

It is hereby enacted as follows:—

1. This Act may be called the Tobacco (Excise Duty) (Amendment) Act, 1946. Short title.

2. For the schedule to the Tobacco (Excise Duty) Act, 1943, the following schedule shall be substituted namely:—

I. UNMANUFACTURED TOBACCO.

(1) If flue-cured and intended for—

(a) Manufacture into cigarettes containing—	*Per lb.*	Amendment of the Schedule to the Act No. XXVI of 1943.
(i) More than 60 per cent weight of imported tobacco.	Seven rupees and eight annas.	
(ii) More that 40 per cent but not more than 60 per cent weight of imported tobacco.	Five rupees.	
(iii) More than 20 per cent but not more than 40 per cent weight of imported tobacco.	Three rupees and eight annas.	
(iv) Twenty per cent or less than 20 per cent weight of imported tobacco.	Two rupees and eight annas.	
(v) No imported tobacco.	Rupee one.	

(*b*) Any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (*a*) and (3) (*b*).	Seven rupees and eight annas.
(2) If other than flue-cured and intended for—	
(*a*) Manufacture into cigarettes ...	Nine annas.
(*b*) Any purpose other than the manufacture of cigarettes or of the products enumerated in (3) (*a*) and (3) (*b*).	Nine annas.
(3) Whether flue-cured or not, if intended for—	
(*a*) Manufacture into—	
(i) beedies	Nine annas.
(ii) snuff	Nine annas.
(iii) cigars and cheroots	Three annas.
(iv) hokkah tobacco	Three annas.
(*b*) Sale as chewing tobacco whether manufactured or merely cured.	Three annas.
(*c*) Agricultural purposes	Nil.
(4) Stalks and other refuse of tobacco intended for use in the preparation of any form of manufactured tobacco.	One anna.

II. MANUFACTURED TOBACCO.

Cigars and cheroots of which the value—	*Per hundred.*
(i) Exceeds Rs. 30 a hundred ...	Twelve rupees.
(ii) Exceeds Rs. 25 a hundred but does not exceed Rs. 30 a hundred.	Ten rupees.
(iii) Exceeds Rs. 20 a hundred but does not exceed Rs. 25 a hundred.	Eight rupees.
(iv) Exceeds Rs. 15 a hundred but does not exceed Rs. 20 a hundred.	Six rupees.
(v) Exceeds Rs. 10 a hundred but does not exceed Rs. 15 a hundred.	Four rupees.
(vi) Exceeds Rs. 5 a hundred but does not exceed Rs. 10 a hundred.	Two rupees.
(vii) Exceeds Rs. 2-8-0 a hundred but does not exceed Rs. 5 a hundred.	One rupee.
(viii) Exceeds Rs. 1-4-0 a hundred but does not exceed Rs. 2-8-0 a hundred.	Eight annas.
(ix) Exceeds Re. 0-12-0 a hundred but does not exceed Rs. 1-4-0 a hundred.	Four annas.

The Tobacco (Excise Duty) (Amendment) (Emergency) Act, 1945 (IX of 1945) continued by the Tobacco (Excise Duty) (Amendment) (Emergency Continuance) Act, 1945 (XXX of 1945) and the Tobacco (Excise Duty) (Second Amendment) (Emergency) Act, 1945 (XXXI of 1945) are hereby repealed.

N. MADHAVA RAU,
Dewan.